

# Silva Gurtner & Abney

Certified Public Accountants & Consultants

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\*Limited Liability Companies

## SYSTEM REVIEW REPORT

December 16, 2009

To the Owner  
Derbes & Posner, CPAs, LLC  
and the Peer Review Committee of the Society of Louisiana CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Derbes & Posner, CPAs, LLC (the firm) in effect for the year ended June 30, 2009. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at [www.aicpa.org/summary](http://www.aicpa.org/summary).

As required by the standards, engagements selected for review included an audit of an employee benefit plan.

In our opinion, the system of quality control for the accounting and auditing practice of Derbes & Posner, CPAs, LLC in effect for the year ended June 30, 2009 has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of pass, pass with deficiency (ies) or fail. Derbes & Posner, CPAs, LLC has received a peer review rating of pass.



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Certified Public Accountants

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LCPA Peer Review Program  
Administered in Louisiana by the  
Society of Louisiana CPAs



AICPA Peer Review Program  
Administered by the  
Society of Louisiana CPAs

January 25, 2010

Hugh James Posner Jr, CPA  
Derbes & Posner CPAs LLC  
Po Box 8176  
3027 Ridgelake Drive  
Metairie, LA 70011

Dear Mr. Posner:

It is my pleasure to notify you that on January 25, 2010 the Society of Louisiana CPAs Peer Review Committee accepted the report on the most recent system peer review of your firm. The due date for your next review is December 31, 2012. This is the date by which all review documents should be completed and submitted to the administering entity.

As you know, the report had a peer review rating of pass. The Committee asked me to convey its congratulations to the firm.

Please take a few minutes to complete the enclosed evaluation form concerning the administration of the peer review program. Your opinion is important to us.

Sincerely,  
SOCIETY OF LOUISIANA CPAs

Lindsay J Calub, CPA  
PR Committee Chairman  
Lcalubcpa@aol.com 504 5868866

cc: Brent Silva, CPA

Firm Number: 10098614    Review Number: 280796

Letter ID388035